



Where Quality Is A Lifestyle

COMPONENT UNITS

Fayette County, Georgia

COMPONENT UNITS

FAYETTE COUNTY DEVELOPMENT AUTHORITY

The Fayette County Development Authority (the "Authority") was established by resolution of the Board of Commissioners of Fayette County pursuant to the enabling legislation of the Official Code of Georgia Annotated Section 36-62-4 (b). The purpose of the Authority is to develop and promote for the public good and general welfare, trade, commerce, industry and employment opportunities and to promote the general welfare within Fayette County. The Authority is a component unit of Fayette County, Georgia (the primary government) based upon operational and financial relationships with the County (as distinct from legal relationships).

The Fayette County Board of Commissioners appoints the Authority's governing board. The County provides a substantial portion of the Authority's revenue (\$304,656 in the year ended June 30, 2006). The Authority cannot levy taxes and cannot issue bonded debt without approval of the Fayette County Board of Commissioners.

FAYETTE COUNTY DEPARTMENT OF PUBLIC HEALTH

The Fayette County Board of Health was created by House Bill 1068 (1984 GA Legislature), the department's governing body. The Board is made up of seven members, four are appointed by the County Board of Commissioners, two by Peachtree City (largest municipality of the County) and one appointed by the Fayette County Board of Education, Superintendent of Fayette County Schools.

Member	Appointed by:
Robert Horgan	Chief Executive Officer of the governing authority of County or appointee
John Decotis, PhD	County Superintendent of Schools, appointed by Board of Education
Michael Strain, MD, Chair	Physician actively participating, appointed by governing authority of County.
Thomas B, Faulkner, MD, MHA	Consumer or licensed nurse, appointed by Peachtree City
Judi-ann Rutherford	Council Member of Peachtree City, appointed by Peachtree City
Lynette Peterson	Consumer representing the needy, underprivileged, or elderly appointed by governing authority of County (Board of Commissioners).
Lyn Redwood	Consumer representing consumers of Mental Health, Mental Retardation, and substance abuse, appointed by governing authority of County.

The Fayette County Department of Public Health major functions are:

- Promote and encourage healthy behaviors by providing education and counseling.
- Provide preventative health care and educational services to the general public. These services include, but are not limited to, communicable diseases, immunizations, family planning, cancer screening, physical assessments, administering the WIC program, chronic diseases such as diabetes and hypertension, child health, and refugee services.

The Fayette County Department of Public Health adopts annual budgets in accordance with the programmatic requirements as issued by the Georgia Department of Human Resources. Fayette County Department of Public Health receives significant revenue from the Georgia Department of Human Resources. The County appropriates funds annually to cover a portion of its operating cost (\$320,152 in the year ended June 30, 2006).

The employees of the Health Department are employees of the State of Georgia, and participate in the Georgia State Employees Retirement System.

Fayette County, Georgia
Combining Statement of Net Assets
Component Units

June 30, 2006

	Fayette County Department of Public Health	Development Authority	Component Unit Totals
Assets:			
Cash in Bank	\$ 710,824	\$ 363,162	\$ 1,073,986
Restricted Cash	-	123,925	123,925
Receivables	86,424	-	86,424
Prepaid items	-	68	68
Restricted Investment	-	972,881	972,881
Capital assets, net of depreciation	<u>43,092</u>	<u>137,171</u>	<u>180,263</u>
Total assets	<u><u>\$ 840,340</u></u>	<u><u>\$ 1,597,207</u></u>	<u><u>\$ 2,437,547</u></u>
Liabilities and net assets			
Liabilities:			
Accounts payable	\$ 29,007	\$ 676	\$ 29,683
Accrued expenses	-	1,355	1,355
Due in more than one year	105,516	-	105,516
Payable from restricted assets	<u>-</u>	<u>1,096,806</u>	<u>1,096,806</u>
Total liabilities	<u><u>134,523</u></u>	<u><u>1,098,837</u></u>	<u><u>1,233,360</u></u>
Net assets			
Invested in capital assets, net of related debt	43,092	137,171	180,263
Restricted	30,000	-	30,000
Unrestricted	<u>632,725</u>	<u>361,199</u>	<u>993,924</u>
Total net assets	<u><u>\$ 705,817</u></u>	<u><u>\$ 498,370</u></u>	<u><u>\$ 1,204,187</u></u>

Fayette County, Georgia
Combining Statement of Activities
Component Units

Year Ended June 30, 2006

Functions/Program Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes In Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Development Authority	\$ 255,842	\$ 304,656	\$ -	\$ 48,814
Health Department	1,425,446	721,007	720,078	15,639
Total Governmental Activities	<u>\$ 1,681,288</u>	<u>\$ 1,025,663</u>	<u>\$ 720,078</u>	<u>\$ 64,453</u>
General revenues:				
Investment earnings				
Development Authority				6,146
Health Department				<u>26,360</u>
Total general revenues				32,506
Change in net assets				\$ 96,959
Net assets at beginning of year				1,107,228
Net assets at end of year				<u>\$ 1,204,187</u>